# THE SCHOOL ADMINISTRATOR

#### and Uniform Compliance Guidelines ISSUED BY STATE BOARD OF ACCOUNTS

Volume 174A June 2006

#### **NEW LAWS AFFECTING SCHOOL CORPORATIONS**

The following is a Digest of some of the laws passed by the 2006 Regular Session of the General Assembly affecting school corporations. Please note the effective dates. Some of the laws do not pertain directly to school corporations but are included in the Digest for ready reference to the covered subject matter.

The Digest is not intended as an expression of legal interpretation. The Digest is also not intended to be all inclusive. References in the Digest will be to the Indiana Code in the following form (Amends IC 20-20-31-3) (Amends Indiana Code, Title 20, Article 20, Chapter 31, Section 3).

PUBLIC LAW 1 - HOUSE ENROLLED ACT 1040 - EFFECTIVE MARCH 24, 2006. TECHNICAL CORRECTIONS. Makes corrections to various provisions in the Indiana Code.

PUBLIC LAW 2 - HOUSE ENROLLED ACT 1134 - EFFECTIVE JULY 1, 2006. TITLE 21 RECODIFICATION.

Recodifies Title 21.

**PUBLIC LAW 4 – SENATE ENROLLED ACT 232 – EFFECTIVE JULY 1, 20006. JURY DUTY.** Amends and adds to IC 33-28 to provide (a) the employer of a person who: (1) is summoned to serve as a juror; and (2) notifies the employer of the jury summons: (A) within a reasonable time after receiving the jury summons; and (B) before the person appears for jury duty; may not subject the person to any adverse employment action as the result of the person's jury service. (b) An employee may not be required or requested to use annual leave, vacation leave, or sick leave for time spent: (1) responding to a summons for jury duty; (2) participating in the jury selection process; or (3) serving on a jury. This subsection does not require an employer to provide annual leave, vacation leave, or sick leave to an employee who is not otherwise entitled to these benefits.

PUBLIC LAW 13 - SENATE ENROLLED ACT 39 - EFFECTIVE JULY 1, 2006. TRANSFER TUITION. Amends IC 20-26-11-2 concerning legal settlement for children of divorced or separated parents.

Also adds IC 20-26-11-2.5 to provide in part (a) In the case of a student described in section 2(3) of this chapter, the: (1) parent granted physical custody by a court; or (2) student, if the student is at least eighteen (18) years of age; may, not later than fourteen (14) days before the first student day of the school year, elect for the student to have legal settlement in the school corporation whose attendance area contains the residence of the student's mother or the school corporation whose attendance area contains the residence of the student's father. (b) An election under subsection (a) may be made only on a yearly basis. (c) The parent or student who makes an election under subsection (a) is not required to pay transfer tuition.

PUBLIC LAW 19 - SENATE ENROLLED ACT 173 - EFFECTIVE JULY 1, 2006. ADDITIONAL ADM COUNTS. Provides for additional informational ADM counts May 1, 2007 May 1, 2008 and May 1, 2009.

**PUBLIC LAW 22 - SENATE ENROLLED ACT 205 - EFFECTIVE MARCH 13, 2006. ELECTRONIC MAIL ADDRESSES.** Amends IC 5-14-3-3 concerning the providing of a list of electronic mail addresses of a public agency provides in part the lists of names and addresses (including electronic mail account addresses) described in subdivisions (1) through (3) may not be disclosed by public agencies to any individual or entity for

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# PUBLIC LAW 22 - SENATE ENROLLED ACT 205 - EFFECTIVE MARCH 13, 2006. ELECTRONIC MAIL ADDRESSES. (Continued)

political purposes and may not be used by any individual or entity for political purposes. In addition, the lists of names and addresses (including electronic mail account addresses) described in subdivisions (1) through (3) may not by disclosed by public agencies to commercial entities for commercial purposes and may not be used by commercial entities for commercial purposes. For purposes of this subsection, "political purposes" means influencing the election of a candidate for federal, state, legislative, local, or school board office or the outcome of a public question or attempting to solicit a contribution to influence the election of a candidate for federal, state, legislative, local, or school board office or the outcome of a public question.

**PUBLIC LAW 27 – HOUSE ENROLLED ACT 1279 – EFFECTIVE VARIOUS DATES. TELECOMMUNICATIONS.** Amends and adds to various sections of the telecommunications provisions. Establishes the Accessible Electronic Information Service Fund

PUBLIC LAW 28 - SENATE ENROLLED ACT 56 - EFFECTIVE JULY 1, 2006. PENSION RELIEF DISTRIBUTIONS. Amends IC 5-10.3-11-4.7 to extend the expiration date to January 1, 2009.

**PUBLIC LAW 29 – SENATE ENROLLED ACT 57 – EFFECTIVE JULY 1, 2006. SOCIAL SECURITY NUMBERS.** Amends IC 4-1 concerning the disclosures of social security numbers in certain situations for administration of pension funds.

PUBLIC LAW 44 - HOUSE ENROLLED ACT 1249 - EFFECTIVE JULY 1, 2006. DRUG FREE FUNDS. Amends and adds to IC 5-2 concerning Federal and State Funds for drug free communities. Adds IC 5-2-6-10.5 to provide in part (a) If an entitlement jurisdiction or a local government entity: (1) accepts funds under section 10 of this chapter that the institute has designated as public funds; and (2) fails to comply with any requirement of the grant or funding; the institute shall deobligate funds to the entitlement jurisdiction or local government entity. (b) The institute may reinstate funds under subsection (a) if the entitlement jurisdiction or local government entity complies with the requirements of the grant or funding within six (6) months of the deobligation of funds. (c) If an entitlement jurisdiction or a local government entity does not comply with the requirements of the grant or funding within six (6) months of the deobligation of funds, the institute may reallocate the funds.

PUBLIC LAW 52 – SENATE ENROLLED ACT 71 – EFFECTIVE JANUARY 1, 2006 AND JULY 1, 2006. DRAINAGE ASSESSMENTS. Amends IC 36-9-27-86 concerning non exemption of political subdivisions for county drainage assessments.

**PUBLIC LAW 54 - SENATE ENROLLED ACT 111 - EFFECTIVE JULY 1, 2006. SCHOOL FOOD NUTRITION.** Amends and adds to IC 20-26-9 concerning the sale of nutritional items to students and provides in part: (a) IC 20-26-9-19, as added by this act, does not apply to a contract that: (1) was executed before July 1, 2006;(2) takes effect not later than July 1, 2006; and (3) requires a governing body of a school corporation to allow the sale of: (A) soft drinks and similar beverages; or (B) food; with no or low nutritional value, as defined by the United States Department of Agriculture, from vending machines or other dispensing units during school hours. However, the governing body may not renew a contract described in this SECTION and, after the contract expires, must comply with IC 20-26-9-19, as added by this act.

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**PUBLIC LAW 64 - SENATE ENROLLED ACT 310 - EFFECTIVE JULY 1, 2006. ALTERNATIVE METHODS OF EARNING HIGH SCHOOL ACADEMIC CREDIT.** Adds IC 20-36-5 to also include a student demonstrating proficiency in certain areas may not be required to complete a minimum number semesters to receive an academic honors diploma.

PUBLIC LAW 67 - SENATE ENROLLED ACT 355 - EFFECTIVE FUND JULY 1, 2006. LEVY APPEAL. Amends various sections of IC 6-1.1 concerning levy appeals for school corporations.

PUBLIC LAW 80 - HOUSE ENROLLED ACT 1156 - EFFECTIVE MARCH 1, 2006 AND JULY 1, 2006. JURY DUTY. See Public Law 4 for similar provisions.

**PUBLIC LAW 85 - HOUSE ENROLLED ACT 1280 - EFFECTIVE JANUARY 1, 2007. UNSOLICITED FACSIMILE ADVERTISEMENTS.** Amends various sections of IC 24 concerning unsolicited facsimile advertisements and deceptive acts.

**PUBLIC LAW 91 - SENATE ENROLLED ACT 100 - EFFECTIVE JULY 1, 2006. CHARITY GAMING.** Adds IC 4-32.2 to transfer the powers and duties of administering Charity gaming from the Department of State Revenue to the Gaming Commission. Makes various changes in the gaming laws.

PUBLIC LAW 99 - SENATE ENROLLED ACT 231 - EFFECTIVE RETROACTIVE TO JANUARY 1, 2005 AND JANUARY 1, 2006. ACADEMIC HONORS DIPLOMA AWARDS. Adds a non- code section to provide (a) Notwithstanding IC 21-3-1.7-9.8, each school corporation may use the school corporation's academic honors diploma award to purchase United States savings bonds for graduating students who: (1) graduate during 2006 and 2007; and (2) earn an academic honors diploma. (b) This SECTION expires January 1, 2009. (a) The commitment given by a public secondary school and published in a student handbook before January 1, 2005, concerning academic honors awards to graduating students who will: (1) graduate during 2005, 2006, or 2007; and (2) earn academic honors diplomas; may be honored in accordance with the terms of the commitment. (b) This SECTION expires January 1, 2009.

PUBLIC LAW 107 - SENATE ENROLLED ACT 305 - EFFECTIVE JULY 1, 2006. SPECIAL PURPOSE BUSES. Amend and adds to IC 9 concerning the definition and uses of special purpose buses.

**PUBLIC LAW 108 - SENATE ENROLLED ACT 321 - EFFECTIVE JULY 1, 2006. UNEMPLOYMENT INSURANCE.** Amends various sections of IC 22-4 concerning transferring duties of the Unemployment Insurance Board to the Department of Workforce Development.

**PUBLIC LAW 109 - SENATE ENROLLED ACT 338 - EFFECTIVE JULY 1, 2006. GOVERNMENT ISSUED IDENTIFICATION.** Adds IC 35-43-5-2.5 to provide a person who knowingly or intentionally possesses, produces, or distributes a document not issued by a government entity that purports to be a government issued identification commits a Class A misdemeanor.

**PUBLIC LAW 113 - HOUSE ENROLLED ACT 1017 - EFFECTIVE JULY 1, 2006. PROPERTY APPRAISALS.** Amends IC 20-23-6-9 concerning qualification and definitions of appraisers for the sale of school property.

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**PUBLIC LAW 114 - HOUSE ENROLLED ACT 1124 - EFFECTIVE - RAINY DAY FUND LOANS.** Adds IC 6-1.1-21.9 concerning State rainy day fund loans approved by the State Board of finance for qualified taxing units (1) in which a qualifying taxpayer has tangible property subject to taxation; and (2) that has experienced or is expected to experience a significant revenue shortfall as a result of a default or an expected default described.

**PUBLIC LAW 115 - HOUSE ENROLLED ACT 1368 - EFFECTIVE JULY 1, 2006. PERF AND TRF COST-OF-LIVING ADJUSTMENTS.** Adds IC 5-10.2-5-40 and 41 concerning cost-of-living adjustments for retired members.

**PUBLIC LAW 119 - SENATE ENROLLED ACT 58 - EFFECTIVE JULY 1, 2006. TEACHERS RETIREMENT FUND.** Amends IC 5-10.2-3-8 concerning credit and teachers retirement fund service.

PUBLIC LAW 134 - HOUSE ENROLLED ACT 1307 - EFFECTIVE MARCH 22, 2006 AND JULY 1, 2006. WORKERS COMPENSATION. Amends various sections of IC 22 concerning workers compensation issues.

PUBLC LAW 136 – HOUSE ENROLLED ACT 1420 – EFFECTIVE JULY 1, 2006. TABACCO USE. Amends IC 22-5-4-1 concerning incentives for reduced tobacco use related to employee health benefits.

PUBLIC LAW 150 - SENATE ENROLLED ACT 172 - EFFECTIVE JULY 1, 2006. TEACHER SHORTAGES. Adds IC 20-28-4-11 concerning employment of teachers in areas where shortages of qualified teachers exists.

**PUBLIC LAW 154 – SENATE ENROLLED ACT 260 – EFFECTIVE VARIOUS DATES. PROPERTY TAX ISSUES.** Amends and adds to IC 6-1.1 concerning various taxation, and assessment issues including appeals to the Department of Local government Finance.

Amends IC 6-1.1-19-1.7 (a) As used in this section, "levy excess" means that portion of the ad valorem property tax levy actually collected by a school corporation, for taxes first due and payable during a particular calendar year, which exceeds the school corporation's total levy, as approved by the department of local government finance under IC 6-1.1-17, for those property taxes. The term does not include delinquent ad valorem property taxes collected during a particular year that were assessed for an assessment date that precedes the assessment date for the current year in which the ad valorem property taxes are collected.

PUBLIC LAW 159 - SENATE ENROLLED - ACT 345 - EFFECTIVE JANUARY 1, 2007. CREDITS. Adds non-code sections concerning scheduled property tax replacement and homestead credits.

**PUBLIC LAW 160 - SENATE – ENROLLED ACT 359 – EFFECTIVE JULY 1, 2006. SMALL BUSINESS PURCHASES.** Amends IC 5-22-14-3 to provide: (5) A business in any of the following sectors is not a small business if it employs more than one hundred (100) persons or if its annual sales exceed five million dollars (\$5,000,000): (A) Information technology. (B) Life sciences. (C) Transportation. (D) Logistics.

Repeals 5-22-7.5-8 concerning reverse auctions of construction equipment

**PUBLIC LAW 161 - SENATE ENROLLED ACT 370 - EFFECTIVE VARIOUS DATES. WORKFORCE DEVELOPMENT.** Amends various sections of the Indiana code including IC 22-4-18.1 concerning regional workforce system.

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### PUBLIC LAW 162 - HOUSE ENROLLED ACT 1001 - EFFECTIVE VARIOUS DATES. TAXATION AND EDUCATIONAL MATTERS. Amends IC 6-1.1 concerning increases in the homestead credit.

Amends IC 6-1.1-17-3 concerning budget preparation beginning in 2009, the duties required by this subsection must be completed before August 10 of the calendar year. A political subdivision shall provide the estimated budget and levy information required for the notice under subsection (b) to the county auditor on the schedule determined by the department of local government finance.

Amends IC 6-1.1-20-10 (a) to provide various changes concerning the petition counter petition remonstrance provisions including this section applies to a political subdivision that adopts an ordinance or a resolution making a preliminary determination to issue bonds or enter into a lease. During the period commencing with the adoption of the ordinance or resolution and, if a petition and remonstrance process is commenced... the political subdivision seeking to issue bonds or enter into a lease for the proposed controlled project may not promote a position on the petition or remonstrance by doing any of the following:.. 3) Using an employee to promote a position on the petition or remonstrance during the employee's normal working hours or paid overtime, or otherwise compelling an employee to promote a position on the petition or remonstrance at any time. (4) In the case of a school corporation, promoting a position on a petition or remonstrance by: (A) using students to transport written materials to their residences or in any way directly involving students in a school organized promotion of a position; or ... (c) The staff and employees of a school corporation may not personally identify a student as the child of a parent or quardian who supports or opposes a petition or remonstrance. (d) A person or an organization that has a contract or arrangement (whether formal) or informal) with a school corporation for the use of any of the school corporation's facilities may not spend any money to promote a position on the petition or remonstrance. A person or an organization that violates this subsection commits a Class A infraction. (e) An attorney, an architect, a construction manager, or a financial adviser for professional services provided with respect to a controlled project may not spend any money to promote a position on the petition or remonstrance. A person who violates this subsection: (1) commits a

Class A infraction; and (2) is barred from performing any services with respect to the controlled project.

Also amends IC 6-1.1-20-11 concerning validity of signatures on petitions.

Amends IC 6-1.1-20.6 concerning "circuit breaker" provisions

Adds IC 6-2.3-5.5 Utility Services use Tax.

Makes various other changes to IC 6-1.1 concerning taxes and assessments.

Changes the school funding formula.

PUBLIC LAW 163 - HOUSE ENROLLED ACT 1010 – EFFECTIVE MARCH 24, 2006. EMIMENT DOMAIN. Amends and adds to IC 32-24 concerning eminent domain.

PUBLIC LAW 164 - HOUSE ENROLLED ACT 1011 – EFFECTIVE VARIOUS DATES. ELECTIONS. Makes changes to election laws including IC 3-14-5-8 to proved in part: A person who is convicted under IC 3-14-2 of a felony or Class A misdemeanor that relates to an election for an office for a governmental entity shall not: (1) continue employment with; (2) obtain future employment with; (3) contract with; or (4) be a subcontractor under a contract with; any governmental entity for at least twenty (20) years after the date of conviction. (d) For at least twenty (20) years after the person's date of conviction, a governmental entity may not: (1) employ; (2) offer employment to; (3) contract with; or (4) maintain a contractual relationship when a subcontractor is; a person who is convicted under IC 3-14-2 of a felony or Class A misdemeanor that relates to an election for an

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#### PUBLIC LAW 164 - HOUSE ENROLLED ACT 1011 - EFFECTIVE VARIOUS DATES. ELECTIONS. (CONTINUED)

office for any governmental entity. Also provides reemployment provisions if the person's conviction is reversed, vacated, or set aside. (f) The attorney general may petition a court with jurisdiction for an injunction against a person who violates subsection (c) or a governmental entity that violates subsection (d). (g) The attorney general may petition a court with jurisdiction to impose a civil penalty of not more than one thousand dollars (\$1,000) on a person who violates subsection (c).

**PUBLIC LAW 168 - HOUSE ENROLLED ACT 1076 - EFFECTIVE JULY 1, 2006. GUARANTEED ENERGY SAVINGS CONTRACTS.** Amends various sections of IC 36-1-12.5-2 to remove the reference to energy in several locations.

Amends IC 36-1-12.5-1 to provide in part (G) Installing equipment upgrades that improve accuracy of billable revenue generating systems. (H) Installing automated, electronic, or remotely controlled systems or measures that reduce direct personnel costs. (b) The term does not include an alteration of a water or wastewater structure or system that increases the capacity of the structure or system.

Amends IC 36-1-12.5-1 to provide conservation measure": includes (C) a technology upgrade. (H) Installing automated, electronic, or remotely controlled systems or measures that reduce direct personnel costs.

Amends IC 36-1-12.5-7 to provide in part: (c) With respect to a conservation measure described in section 1(a)(2)(G) or 1(a)(2)(H) of this chapter, annual revenues or savings from a guaranteed savings contract may be less than annual payments on the contract if during the length of the contract total savings and increased billable revenues occur as provided for by the contract. (d) The financing of a guaranteed savings contract may be provided by: (1) the vendor under the guaranteed savings contract; or (2) a third party financial institution or company.

Amends IC 36-1-12.5-3 to provide concerning "qualified provider" (F) The person submits to the school corporation or political subdivision a performance bond to ensure the qualified provider's faithful performance of the qualified provider's obligations over the term of: (i) the guaranteed energy savings contract; or (ii) the guaranteed savings contract. (3) With respect to conservation measures for which a contract is executed after June 30, 2006, the term includes a person that satisfies the following: (A) The person is experienced in the design, implementation, and installation of conservation measures. (B) The person provides engineering services with respect to conservation measures by a professional engineer licensed under IC 25-31 who is under the person's direct employment and supervision. The person's response to the request for proposals must include the license number of each professional engineer employed by the person to satisfy the requirement of this clause.

**PUBLIC LAW 169 - HOUSE ENROLLED ACT 1102 - EFFECTIVE VARIOUS DATES. BUDGETS, RAINY DAY FUND TRANSFERS.** Amends IC 5-3-1-0.4 adding to the definition of a newspaper for advertising requirements.

Amends IC 5-3-1-2.3 concerning county auditor notices of tax rates, tax levies or budgets a political subdivisions and errors or omissions. Corresponding amendments to IC 6-1.1.

Amends IC 5-11-13-1 requiring the business address for the 100-R reports filed with the State Board Accounts.

Amends IC 6-1.1-17-16 concerning a two (2) weeks response period to the Department of Local Government Finance on revisions.

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# PUBLIC LAW 169 - HOUSE ENROLLED ACT 1102 - EFFECTIVE VARIOUS DATES. BUDGETS, RAINY DAY FUND TRANSFERS. (CONTINUED)

Amends IC 6-1-22-13.5 concerning political subdivisions liens on real property. Makes various other changes to IC 6-1.1 concerning assessing and notices.

Amends IC 36-1-8-5 to provide in part (d) Transfers to a political subdivision's rainy day fund may be made at any time during the political subdivision's fiscal year.

Amends IC 36-1-12-4 to provide (a) This section applies whenever the cost of a public work project will be: (1) at least seventy-five thousand dollars (\$75,000) in: (A) a consolidated city or second class city; B) a county containing a consolidated city or second class city; or (C) a regional water or sewage district established under IC 13-26; or (2) at least fifty thousand dollars (\$50,000) in a political subdivision or an agency not described in subdivision (1).

**PUBLIC LAW 178 - HOUSE ENROLLED ACT 1227 - EFFECTIVE JULY 1, 2006. PERF.** Amends IC 5-10-8-8 concerning eligibility requirements for various PERF employees.

**PUBLIC LAW 179 - HOUSE ENROLLED AT 1240 – EFFECTIVE MARCH 24, 2006. STATEWIDE TESTING PROGRAM** and the non code provisions concerning a study of the statewide testing program and provide for potential stipends for mentors.

PUBLIC LAW 182 - HOUSE ENROLLED ACT 1267 - EFFECTIVE JUNE 1, 2006 AND JULY 1, 2006. EMPLOYMENT CERTIFICATES FOR CHILDREN. Amends and adds to IC 20 concerning procedures for issuance of employment certificates.

**PUBLIC LAW 184 - HOUSE ENROLLED ACT 1327 - EFFECTIVE VARIOUS DATES. RETIREMENT/SEVERANCE LIABILITY.** Amends IC 21-2-21-1.8 to provide in part: (b) This section applies to each school corporation that: (1) did not issue bonds under IC 20-5-4-1.7 before its repeal; or (2) issued bonds under IC 20-5-4-1.7: (A) before April 14, 2003; or (B) after April 13, 2003, if an order approving the issuance of the bonds was issued by the department of local government finance before April 14, 2003. (c) In addition to the purposes set forth in section 1 of this chapter, a school corporation described in subsection (b) may issue bonds to implement solutions to contractual retirement or severance liability. The issuance of bonds for this purpose is subject to the following conditions: (1) The school corporation may issue bonds under this section only one (1) time. (2) A school corporation described in subsection (b)(1) or (b)(2)(A) must issue the bonds before July 1, 2006. A school corporation described in subsection (b)(2)(B) must file a petition with the department of local government finance under IC 6-1.1-19-8 requesting approval to incur bond indebtedness under this section before July 1, 2006.

Also amends IC 5-1-1-1 to add "swap agreements"

**PUBLIC LAW 185 – HOUSE ENROLLED ACT 1347 – EFFECTIVE VARIOUS DATES. COLLEGE COURSES.** Adds to IC 20-12 including IC 20-12-13-6 concerning just track to college programs and a school corporation paying tuition if an individual is included in ADM.

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**PUBLIC LAW 186 - HOUSE ENROLLED ACT 1362 - EFFECTIVE MARCH 24, 2006. LOCAL GOVERN-MENT REORGANIZATION.** Adds IC 36-1.5 to establish a procedure for the reorganization of political subdivisions to among other items, encourage efficiency and cooperation among political subdivisions to reduce reliance on property taxes and to enhance the ability of political subdivisions to provide critical necessary services.

Also amends IC 36-1-2-4 add to the definition of "clerk" means (7) chief executive officer of a political subdivision not described in subdivisions (1) through (6).

Amends IC 36-1-2-6 to provide "Fiscal body" means ((6) governing body or budget approval body, for any other political subdivision that has a governing body or budget approval body; or (7) chief executive officer of any other political subdivision that does not have a governing body or budget approval body.

Also amends IC 36-1-2-9 to Provide "Legislative body" means (7) governing body of any other political subdivision that has a governing body; or (8) chief executive officer of any other political subdivision that does not have a governing body.

PUBLIC LAW 191 - HOUSE ENROLLED ACT 1006 - TRANSPORTATION OF HOMELESS STUDENTS, ALLOCATION OF EXPENDITURES TO STUDENT INSTRUCTION AND LEARNING. EFFECTIVE MARCH 28, 2006 AND JULY 1, 2006. Amends IC 20-27-9-5 to add item (4) to provide a special purpose bus may be used to transport homeless students under IC 20-27-12.

Adds IC 20-27-12 concerning transportation homeless students.

Adds IC 21-10 concerning school corporations undertaking actions to reduce noninstructional expenditures with reallocation of savings to student instruction and learning.

IC 21-10-3 provides for the State Board to determine the type of expenses included in the categories 1) Student academic achievement expenditures. (2) Student instructional support expenditures. (3) Overhead and operational expenditures. (4) Nonoperational expenditures.

Also adds section 4 to provide in part the State Board is also to develop a plan not later than August 31, 2006, to provide (1) provide the use of generally accepted accounting principles based on the system of accounting used by school corporations and schools on June 30, 2006, and a unified income and expense statement and balance sheet; (2) provide school corporations and schools the ability to track expenditures individually and according to the expenditure category under IC 21-10-3-4, as added by this act, the program under which the expense was incurred, and the school building where the expense was incurred; (3) provide real time or other timely access to expenditures, and across functions, schools, and school corporations; and (4) enable periodic and annual analysis and reporting to the leadership of a school, the superintendent and governing body of a school corporation, the general public, the department, the state board, the governor, and the general assembly.

**PUBLIC LAW 192 - HOUSE ENROLLED ACT 1029 - EFFECTIVE VARIOUS DATES. INDIANA BOND BANK SCHOOL BUS PURCHASES.** Amends IC 5-1.5-4-1 to provide the bank may issue its bonds or notes in principal amounts that for (5) the acquisition of school buses to be leased or sold to school corporations (as defined in IC 36-1-2-17).

**PUBLIC LAW 193 - HOUSE ENROLLED ACT 1392 - EFFECTIVE MARCH 28, 2006 OR JULY 1, 2006. INSURANCE.** Amends IC 21-10-2-1 as amended by House Enrolled Act 1006 concerning school corporation pooling of insurance.